

TABLE V

CITY OF ROCHESTER, MINNESOTA

**PROPERTY TAX RATES AND TAX LEVIES
DIRECT AND OVERLAPPING GOVERNMENTS
YEARS ENDED DECEMBER 31, 1989 THROUGH 1999**

| <u>Fiscal Year</u> | <u>City</u> | <u>School</u> | <u>County</u> | <u>Total</u> |
|------------------------|---------------|---------------|---------------|--------------|
| <hr/> | | | | |
| | Tax Rates (1) | | | |
| 1989 | 22.591 % | 48.501 % | 32.189 % | 103.281 % |
| 1990 | 24.392 | 51.780 | 33.414 | 109.586 |
| 1991 | 23.906 | 55.848 | 37.710 | 117.464 |
| 1992 | 24.320 | 57.801 | 39.046 | 121.167 |
| 1993 | 23.815 | 62.684 | 38.882 | 125.381 |
| 1994 | 24.260 | 66.495 | 38.187 | 128.942 |
| 1995 | 25.600 | 66.061 | 37.819 | 129.480 |
| 1996 | 26.695 | 62.478 | 38.352 | 127.525 |
| 1997 | 25.410 | 66.398 | 37.095 | 128.903 |
| 1998 | 28.637 | 63.224 | 41.845 | 133.706 |
| 1999 | 30.961 | 59.386 | 47.138 | 137.485 |

(1) Percent of Gross Tax Capacity Value - 1989

Percent of Net Tax Capacity Value - 1990 and subsequent years

| | Property Tax Levies (1) | | | |
|------|-------------------------|--------------|--------------|--------------|
| 1989 | \$12,242,859 | \$26,393,071 | \$17,516,475 | \$56,152,405 |
| 1990 | 10,561,106 | 22,488,023 | 14,511,792 | 47,560,921 |
| 1991 | 10,998,194 | 25,761,427 | 17,396,748 | 54,156,369 |
| 1992 | 11,521,358 | 27,474,337 | 18,560,016 | 57,555,711 |
| 1993 | 11,889,586 | 31,350,859 | 19,471,687 | 62,712,132 |
| 1994 | 12,580,361 | 34,409,087 | 19,855,182 | 66,844,630 |
| 1995 | 13,896,049 | 35,877,450 | 20,571,660 | 70,345,159 |
| 1996 | 14,746,072 | 34,518,040 | 21,223,777 | 70,487,889 |
| 1997 | 15,147,909 | 39,582,964 | 22,150,803 | 76,881,676 |
| 1998 | 15,678,086 | 38,817,756 | 22,945,770 | 77,441,612 |
| 1999 | 16,087,180 | 35,126,450 | 24,549,840 | 75,763,470 |

(1) HACA adjusted levy for 1990 and subsequent years